

INSTRUCTIONS FOR STATE CONTROLLER'S PFA TRANSACTION REQUEST

A Plan of Financial Adjustment (PFA) allows a state agency to initially process expenditures through one of its primary funds and/or appropriations. Transfers of the expenditures are typically done monthly to the appropriate or ultimate funds and/or appropriations (secondary or special funds and/or appropriations). This process is authorized by Government Code (GC) sections 11251 and 16365 (Federal Trust Fund). A PFA eliminates the unnecessary use of multiple claim schedules for an invoice that is payable from more than one fund and/or appropriations. As stated in State Administrative Manual (SAM) section 8452, a PFA is not intended to be a means of providing working capital advances or of overcoming cash flow problems, nor are they to be used to distort interest earnings between funds. The following numbers correspond with the sample Transaction Request:

1. Page: If multiple pages involved, please note here.
2. Agency: Enter name of state agency submitting transaction.
3. Address: Enter address of state agency submitting transaction.
4. Agency Document Number: Assign a document number for agency tracking.
5. Appropriation Data:

- Fund: Four (4) or seven (7) digit fund number
- AGY: Agency Org number
- FY: Fiscal Year
- Ref/Item: Reference
- Category or Program
- ELE: Element
- COMP: Component
- TASK: Task
- ACCT: Revenue/Object Code

http://www.sco.ca.gov/ard_state_accounting.html

All accounts in TR should be listed in current approved PFA Letter. Account coding should be valid in current SCO Fiscal System.

If special appropriation is a budget act item, FY should be the same year as primary appropriation, except when encumbrance and reversion date has been extended due to reappropriation or provision etc.

6. Amount: Enter the amount of your request. Please make sure to input amount in the proper decimal point position. Make sure there is sufficient appropriation authority and cash before submitting the PFA to prevent non-sufficient fund.
7. D/C Column: Enter whether this is a DEBIT (D) or a CREDIT (C). See chart below for guidelines.
8. "A" Column: Enter the appropriate account type. See chart below for guidelines.

COLUMN 7		COLUMN 8	
Increase	Decrease	Account Types	Account Description
Credit	Debit	D	Disbursing
Debit	Credit	F	Reimbursement or payable
Credit	Debit	R	Revenue

9. Source Fund: If account is a reimbursement or payable, you must enter the four (4) or seven (7) digit source fund.
10. Description: The description field consists of 25 spaces. DO NOT input past the SOLID black line.
DO NOT USE ANY SPECIAL SYMBOLS IN THIS FIELD, i.e. # , : ' ; . () Format: PFA month year Actual/Estimate. One PFA for each month per SAM section 8452.1
11. **Chapter Number/Year/Item:** Enter chapter number/year/item that authorizes transaction, or any applicable legal authority.
12. **Program Description:** Enter program description as identified in the Budget Act Item or Special Legislation Section code.
13. Type of Transaction: Enter Plan of Financial Adjustment
14. This is full disclaimer. Any deleted or partial deleted disclaimer won't be accepted by the SCO.

15. If your PFA letter includes Federal Fund, please input both GC code 11251& 16365; if it doesn't include Federal Fund, please input only GC code 11251. GC code should match with current PFA letter approved by the SCO.
16. SCO approval date in PFA approved letter.
17. Please input the month and year as item 10.
18. If there is credit back to special appropriation, please describe the reason such as credit back to program 10 due to abatement / payroll adjustment etc. Please attach Q-22 for Calstar agencies. For other agencies, please provide supporting document for the credit.
19. Authorized Signature: This represents the person certifying the correctness of the document. Please use blue ink for signature.
20. Contact Person: Name of person to be contacted if questions need to be answered.
21. Phone Number: Current phone number of contact person.
22. Email: Current Email of contact person.
23. Date: Date the transaction request is completed to submit to SCO.

STATE CONTROLLER'S USE ONLY				STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER TRANSACTION REQUEST										STATE CONTROLLER'S USE ONLY								
DOCUMENT NO.	DATE	MSG Code												TC Code	VERIFIED BY:							
JE																						
2				3										1		4						
Agency:				Address:										PAGE		OF						
TYPE AGENCY NAME HERE				TYPE ADDRESS HERE										Agency Document Number:								
5				6										7		8						
FUND	AGY	FY	M	REF / ITEM	FED CAT	PIN	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
0001	1234	2017		001				10									DD					
DESCRIPTION				(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
10				11/12										6		7						
0032	1234	2017		001				50									DD					
DESCRIPTION				(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
0044	1234	2017		001				60									DD					
DESCRIPTION				(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
0001	1234	2017		001				99									CD					
DESCRIPTION				(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
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DESCRIPTION				(DNKP) CHAPTER NUMBER/YEAR/ITEM										PROGRAM DESCRIPTION								
TYPE OF TRANSACTION:				13										I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute to the particular appropriation.								
LEGAL AUTHORITY AND REASON FOR REQUEST:														14								
In accordance with Government Code, Section 15 and our Plan of Financial Adjustment approved by the SCO of														AUTHORIZED SIGNATURE: 19								
16. We request the following transfer of Funds be made for for 17.														CONTACT PERSON 20 PHONE FOR CONTACT 21								
18														E-MAIL FOR CONTACT 22 DATE 23								

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)